IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First-Named Inventor: MCPHERSON, Alan J

Serial No. : 09/779,271

Filing Date : February 8, 2001

Title : APPARATUS AND METHOD FOR DOWN

CONVERTING MULTICHANNEL PROGRAMS TO DUAL CHANNEL PROGRAMS USING A SMART

COEFFICIENT GENERATOR

Examiner: MEI, Xu

Group Art Unit : 2644

Docket No. : 3464-035 (3054-027)

Confirmation No. : 4117

Customer No. : 22440

Date : April 21, 2006

Electronically Filed Commissioner for Patents Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR 1.111

SIR:

In response to the Office Action of February 24, 2006, kindly amend the subject application as follows.

A listing of claims appears on page 2.

The REMARKS appear on page 7.